

Exhibit 109

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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re)
)
)
CUSTOMS AND TAX ADMINISTRATION) MASTER DOCKET
OF THE KINGDOM OF DENMARK) 18-MD-2865 (LAK)
(SKATTEFORVALTNINGEN) TAX)
REFUND SCHEME LITIGATION)
)
This document relates)
To: All cases)

C O N F I D E N T I A L

VIDEO DEPOSITION OF
LISBETH ROMER
Copenhagen, Denmark
Thursday, June 3, 2021
10:00 a.m. (CEST)

Taken at:
Offices of Poul Schmith
Kammeradvokaten, Kalvebod Brygge 32,
1560 Copenhagen V, Denmark
And WebEx via New York

Reported by: FREDERICK WEISS, CSR, CM

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13 (Pages 46 to 49)

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<p>1 it depended on what we did. If we sent it up in 2 the head office, they would look into it. 3 Everything is depending on what we are observing 4 in our work for dividend tax.</p> <p>5 But if I wanted a control 6 investigation, I had to wait, if it was a decision 7 of whether or not it was in headquarters, and that 8 could go quite smoothly.</p> <p>9 BY MS. MCCARTHY:</p> <p>10 Q. When you say a "control 11 investigation" --</p> <p>12 A. Yeah.</p> <p>13 Q. -- what do you mean?</p> <p>14 A. That is you had to make an audit, 15 an audit.</p> <p>16 Q. An audit of the reclaim?</p> <p>17 A. I'm not thinking of reclaim. I'm 18 thinking more of the general dividend tax things.</p> <p>19 Q. Can you give me an example of what 20 you would use to do a controlled investigation of?</p> <p>21 A. For instance, you could declare one 22 figure and you could tell the recipient had 23 received another figure. And if we -- if we, by 24 chance, because we couldn't see it right away, but 25 by chance we could see something was wrong, then</p>	<p>1 you had to go and investigate the bookkeeping of 2 the company. 3 And we were not dressed for that. 4 We were not educated to do that.</p> <p>5 Q. All right. So you had to send that 6 out to another unit --</p> <p>7 A. Yes.</p> <p>8 Q. -- called control?</p> <p>9 A. Yes.</p> <p>10 Q. Okay. And when you -- and how many 11 times did you do that? Was that a frequent or 12 rare occurrence?</p> <p>13 A. It was -- we had good contacts. 14 And at one stage, we made them have a full -- a 15 full survey of a certain year where they 16 investigated 68,000 companies, and found errors 17 and payments in 20,000 of them.</p> <p>18 Q. Okay. That's -- so that -- that's 19 one that you recall --</p> <p>20 A. Yes.</p> <p>21 Q. -- having them do?</p> <p>22 A. Yes.</p> <p>23 Q. How about individual shareholder 24 issues? Did you send those to control?</p> <p>25 MR. WEINSTEIN: Objection to form.</p>
<p style="text-align: center;">Page 48</p> <p>1 What individual shareholder issues are you 2 referring to?</p> <p>3 BY MS. MCCARTHY:</p> <p>4 Q. You may answer.</p> <p>5 A. We didn't have much chance by 6 ourselves. Only to see it, we should stumble over 7 it if we should do something, and that was not 8 always the case.</p> <p>9 And we had these piles of paper 10 that we were keying in, loads of paper.</p> <p>11 So it was -- it was not an audit 12 group. It was a keying in group, and then a 13 refund of dividend.</p> <p>14 But the main purpose of our office 15 was to have the declarations of the different 16 companies put in place.</p> <p>17 Q. The declarations of the dividends 18 paid to shareholders?</p> <p>19 A. Yes.</p> <p>20 Q. And that was so that you could make 21 sure the proper amount of withholding tax was paid 22 into SKAT, correct?</p> <p>23 A. Yes.</p> <p>24 Q. Into the Danish treasury?</p> <p>25 A. Yes.</p>	<p style="text-align: center;">Page 49</p> <p>1 Q. Is it fair to say that since the 2 mid-2000s, you had concerns that SKAT was issuing 3 refunds blindly?</p> <p>4 A. Blindly to some extent that we 5 didn't have any registration of the shareholders, 6 but not blindly as we had this third-party 7 declaration -- invoice from the banks.</p> <p>8 So we felt that what we asked 9 for -- for the person to claim a refund was 10 actually the Claimant, and then an invoice from 11 the bank, they should tally, and then the 12 signature of the country saying, "This person or 13 this company is a taxpayer in this country."</p> <p>14 Q. And you --</p> <p>15 A. So we could see it was a 16 double-treaty country that we were talking about.</p> <p>17 Q. And you just described the claim 18 form --</p> <p>19 A. Yes.</p> <p>20 Q. -- that foreign taxpayers would 21 use --</p> <p>22 A. Yes.</p> <p>23 Q. -- to claim a refund, correct?</p> <p>24 MR. WEINSTEIN: Objection to form.</p> <p>25 She described more than just a claim form. She</p>

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14 (Pages 50 to 53)

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<p>1 described a number of documents. 2 BY MS. MCCARTHY: 3 Q. The process you just described, 4 ma'am, is what is referred to as the form scheme, 5 correct? 6 A. Yes. 7 Q. And I know that "scheme" is used 8 for other types of claims? 9 A. Yes. 10 Q. And that just means a program or a 11 method, right? 12 A. Mm-Hmm. 13 Q. Yes? 14 A. Yeah. 15 Q. It doesn't mean something negative? 16 A. No. 17 Q. So when I use the word "scheme" 18 today, I am not talking about something bad. I am 19 just talking about a program, correct? 20 A. Correct. 21 Q. Okay. 22 THE INTERPRETER: Correct. 23 BY MS. MCCARTHY: 24 Q. Okay. So you have said a few times 25 that you relied upon the third-party</p>	<p>1 representations that were made -- 2 A. Yes. 3 Q. -- in documents provided to SKAT, 4 correct? 5 A. Yes. 6 Q. But was there any way for you to 7 confirm the information provided to you by the 8 third parties? 9 A. Then we should contact the bank to 10 have them certify it. 11 Q. Did you do that? 12 A. We have done it, yeah. 13 Q. Was that a regular thing that you 14 did? 15 A. No. No. Because as I told you, 16 what we do with the banks is so important that we 17 have to rely on them. And unless we immediately 18 can see that this might not be correct, and of 19 course banks do also make mistakes, and we -- they 20 do things. 21 But then we can normally see it. 22 If it doesn't look strange, we don't -- we don't 23 go to the bank. 24 Q. Okay. And you said that you were 25 getting lots and lots of paper, right, that had to</p>
<p>1 be reviewed? 2 A. Yes. 3 Q. And did that -- did that workload 4 increase over time? 5 A. Yes. Yes. 6 Q. And your staffing did not increase? 7 A. No. 8 Q. So it's correct, is it not, that 9 you had a concern that SKAT was paying reclaims 10 that it should not have paid? 11 A. I didn't have the concern. I 12 didn't feel that it was happening. But I said 13 that there is a possibility that it might happen. 14 Q. So you recognized a risk, correct? 15 A. I saw there could be a risk as we 16 depend on the banks. 17 Q. And is there any chance that your 18 superiors within SKAT were unaware of that 19 potential risk? 20 A. No. 21 Q. In fact, you have said that it was 22 written all over the wall in neon, correct? 23 A. Yes. Yes. 24 Q. You told them repeatedly of this 25 risk, correct?</p>	<p>1 A. Correct. 2 Q. Okay. Are you familiar with the 3 December 2017 report prepared by the law firm 4 Bech-Bruun? 5 A. I have seen it. 6 Q. And that was a report into the 7 circumstances regarding SKAT's payment of dividend 8 tax refunds, right? 9 A. Yes. 10 Q. And are you aware that the report 11 has a specific section about you and the work that 12 you did? 13 A. I have seen it, yes. 14 Q. And in fact, the report says things 15 like you were a driving force in focusing on the 16 problems in the dividend tax area? 17 A. Yes. 18 MR. WEINSTEIN: Objection to form. 19 BY MS. MCCARTHY: 20 Q. Do you agree with that -- 21 A. Yes. 22 Q. -- statement? 23 A. I do. 24 Q. You were the driving force, right? 25 A. I was the driving force. There</p>

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16 (Pages 58 to 61)

Page 58		Page 59	
1	(Court reporter clarification.)	1	BY MS. McCARTHY:
2	THE WITNESS: Flew.	2	Q. Why did that happen? Why was your
3	A. It is not a certain amount that the	3	group disbanded?
4	company is giving out as dividend. It differs	4	A. Because --
5	from year to year. And so it's rather difficult	5	MR. WEINSTEIN: Objection to form.
6	to know beforehand how much should we expect. If	6	THE WITNESS:
7	things are going well, you expect more. But you	7	A. -- when we started in 1970 with the
8	are not certain which company is doing well or	8	withholding tax system, a lot of people were
9	not.	9	employed, and many of those were still in my
10	And then we had the financial	10	group.
11	crisis, and Danish banks were not allowed to pay	11	So if they were employed in '70, in
12	out dividends for some years. And of course, that	12	'10 or a little after, they were supposedly going
13	has an impact on all the dividends that we are	13	home, be retired.
14	talking about.	14	So they saw a chance of -- and we
15	It is -- you have to be very	15	had -- we had installed a new keying-in system for
16	interested in your work and to have a good nose	16	the companies, so we didn't have these piles of
17	for what is happening in society to be able to	17	paper anymore, everything was going into the
18	deal with this.	18	machine by the company.
19	And I have said that I think -- I	19	So a lot of our tasks had
20	really think that if the group of the good people	20	disappeared. And so they said: "Go home. We are
21	we were had been there, we would have discovered	21	not starting a new one. We are not starting a new
22	this fraud before. That is my point of view.	22	group."
23	But I was not there, and the others	23	And actually, the refund of
24	were not there. There was only one left.	24	dividend tax was almost the only task left as the
25		25	companies now were doing the work we had done
Page 60		Page 61	
1	before by keying in the declaration and	1	THE WITNESS:
2	recipients.	2	A. I must say that we also managed to
3	(Court reporter clarification.)	3	get a lot of things through. This keying-in
4	THE WITNESS: Recipients. Sorry.	4	self-system was solving a lot of problems. Wow.
5	BY MS. McCARTHY:	5	We got it made. And a lot of other things that
6	Q. What was Sven left to do then?	6	were troubling our work, we also had changed into
7	A. Refund.	7	the better.
8	Q. So he had to still review the --	8	The forms, when we arrived, had one
9	the applications, correct?	9	page, and a second page where the tax authority of
10	A. Yes.	10	the country where the recipient is living, on the
11	Q. And he was doing that all by	11	second page. So you could switch the first page
12	himself?	12	and nobody would know.
13	A. Yes.	13	So we made it all in one page, so
14	Q. Did he have a supervisor?	14	it happens in one page.
15	A. Yes.	15	I mean, small things, but we were
16	Q. Do you know who that was?	16	trying to tighten up loopholes and -- and get rid
17	A. I'm not sure because there were	17	of difficulties.
18	several people involved. And I didn't follow when	18	Q. Mm-hmm.
19	I left. I left. So I didn't know how the daily	19	A. And then, of course, when you have
20	work was when I had gone.	20	some victories, it's easier to continue than only
21	Q. So -- imagine that it was fairly	21	if you had notes all the time.
22	frustrating for you to raise the concerns that you	22	Q. Right. When you testified before
23	raised within SKAT and to not have -- not to be	23	the Commission, you expressed your frustration
24	taken seriously?	24	about not being listened to by your superiors,
25	MR. WEINSTEIN: Objection to form.	25	correct?

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21 (Pages 78 to 81)

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<p>1 listed companies give to SKAT regarding 2 shareholders?</p> <p>3 A. They don't do it. It is the 4 VP Securities that do it.</p> <p>5 Q. All right. So is that a gap 6 then --</p> <p>7 A. No.</p> <p>8 Q. -- in the information --</p> <p>9 A. No.</p> <p>10 Q. -- that -- if you could let me 11 finish the question.</p> <p>12 Because what I'm hearing is that if 13 the shareholder has an account in a Danish bank, 14 then VP Securities is able to report to SKAT what 15 amount of dividend was given to a specific 16 shareholder, correct?</p> <p>17 A. Correct.</p> <p>18 Q. However, if it's a foreign 19 shareholder without a Danish account and they 20 invest in a listed company, that the listed 21 company does not provide the shareholder 22 information to SKAT, correct?</p> <p>23 A. Correct.</p> <p>24 MR. WEINSTEIN: Objection to form.</p> <p>25</p>	<p>1 BY MS. MCCARTHY:</p> <p>2 Q. Is -- and I was asking you if that 3 constituted then a gap in information to SKAT?</p> <p>4 A. But it was as it had always been. 5 It was as it has always been. Since the system 6 was put in place in the '80s, we didn't have any 7 information about shareholders not having a depot 8 in Denmark.</p> <p>9 Q. Okay. So that was something 10 that -- that if SKAT then received a reclaim 11 application by a foreign shareholder without a 12 Danish bank account, how could you verify their -- 13 that that shareholder received a dividend?</p> <p>14 A. I could only verify it by his claim 15 and by the invoice from the bank telling that he 16 had received that amount of dividend.</p> <p>17 Q. Okay.</p> <p>18 MS. MCCARTHY: So if we could go to 19 Exhibit 3051, if you could mark that, 20 Mr. Reporter.</p> <p>21 3051 should be a form, Claim to 22 Relief from Danish dividend Tax.</p> <p>23 Oh, I'm so sorry, it's 3016. I 24 apologize. I know, I sent you to -- I sent you to 25 a very big document. I meant to send you to a</p>
<p style="text-align: center;">Page 80</p> <p>1 very short document. 2 (Exhibit 3016 marked for 3 identification.)</p> <p>4 BY MS. MCCARTHY:</p> <p>5 Q. Ms. Romer, do you see that 6 document?</p> <p>7 A. Yes.</p> <p>8 Q. Do you recognize it?</p> <p>9 A. Yes.</p> <p>10 Q. What is it?</p> <p>11 A. It is the form to Claim Relief from 12 Danish Dividend Tax.</p> <p>13 Q. And is this -- was this form 14 provided by SKAT in different languages?</p> <p>15 A. Yes.</p> <p>16 Q. And this is the English form, 17 correct?</p> <p>18 A. Yes.</p> <p>19 Q. Okay. And is this the form that 20 you were talking about earlier today --</p> <p>21 A. Yes.</p> <p>22 Q. -- that a shareholder would fill 23 out when they were asking for --</p> <p>24 A. Refund.</p> <p>25 Q. -- refund of the tax withheld by</p>	<p style="text-align: center;">Page 81</p> <p>1 SKAT, correct?</p> <p>2 A. Correct.</p> <p>3 Q. Okay. And so can you go over again 4 for us what the circumstances needed to be in 5 order for a shareholder to use this specific form?</p> <p>6 MR. WEINSTEIN: Objection to form.</p> <p>7 THE WITNESS:</p> <p>8 A. Of course. The shareholder should 9 be a shareholder who was a beneficial owner of the 10 shares at the time where the dividend was decided 11 at the general assembly; and should be living in a 12 country with which Denmark had a double-taxation 13 treaty.</p> <p>14 And should be a taxpayer in the 15 country that he was claiming he came from, as we 16 had different tax percentages in different tax -- 17 double taxation agreements. It was also important 18 that it was the right country that he claimed to 19 be taxpayer in.</p> <p>20 BY MS. MCCARTHY:</p> <p>21 Q. Okay. And before approving a 22 refund, SKAT would review the information provided 23 on this form, correct?</p> <p>24 A. Yes.</p> <p>25 Q. Okay. And who was the employee</p>

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1	that worked with you who was responsible for	1	Q. Okay. And could Mr. Nielsen read
2	reviewing these forms?	2	English?
3	A. That was Mr. Sven that we talked	3	A. Yes.
4	about before.	4	Q. Okay. And SKAT paid refunds only
5	Q. Sven Nielsen?	5	if the information on the form was filled out,
6	A. Yes.	6	correct?
7	Q. N-I-E-L-S-E-N?	7	A. Yes.
8	A. Yes.	8	Q. And the required documentation was
9	Q. Okay. And was Mr. Nielsen always	9	attached?
10	the person responsible for reviewing this form?	10	A. Yes.
11	A. Yes.	11	Q. All right. Did SKAT do anything to
12	Q. In the entire time you worked in	12	verify the information on the forms?
13	Accounting II?	13	A. But that was the thing, that we had
14	A. Yes.	14	to rely on the information we got. You have the
15	Q. Was there anyone else that did	15	Claimant, and then you had the certification from
16	this?	16	the financial institution that the dividend was
17	A. Yes, there were people helping	17	paid to this person.
18	because the amount was increasing. And different	18	Q. Okay. So it was -- the best you
19	from the group helped him out with this.	19	could -- all you could do was rely on what was
20	Q. Did you ever review these and help	20	provided to SKAT?
21	him out?	21	A. Yes.
22	A. No. No.	22	MR. WEINSTEIN: Objection to form.
23	Q. But you were familiar with the	23	BY MS. McCARTHY:
24	form?	24	Q. And if the information was
25	A. Yes.	25	completely filled out and the attaching documents
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1	were there --	1	right?
2	A. Supporting.	2	A. Yeah.
3	Q. -- supporting documents, then the	3	Q. Okay. If we can just go through
4	refund would be paid, correct?	4	the form quickly. The form says that the claim is
5	A. Yes.	5	made for refund of Danish dividend tax, and then
6	Q. And was this the same form that was	6	it gives the total Danish kroner being sought at
7	used from -- in the time that you were in	7	the very top, right?
8	Accounting II?	8	A. Yes.
9	A. We improved the form, as I told,	9	Q. Did the reviewers do anything to
10	that the certification from the tax authorities	10	independently verify the accuracy of the total
11	was on a separate page which we found was not so	11	Danish kroner amount?
12	clever. And therefore, we put it together so that	12	A. We calculated -- not always. That
13	it could all be in one page.	13	depended on the amount and the situation.
14	Q. And were you -- what was the	14	But we calculate it, of course, if
15	concern that you had by having the certification	15	they had calculated the right way and if they had
16	on a separate page?	16	used the right percentage from the double-taxation
17	A. You can substitute the first page.	17	treaty. And...
18	(Court reporter clarification.)	18	Q. Okay. So it might depend upon the
19	THE WITNESS:	19	country?
20	A. You can substitute the first page	20	A. Yes.
21	without the tax authorities knowing what you are	21	Q. And the agreement between
22	doing.	22	Denmark --
23	BY MS. McCARTHY:	23	A. Yes.
24	Q. Okay. So that change in your form	24	-- and that country?
25	then was to try to reduce the risk of fraud,	25	Are you familiar with the

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<p>1 double-taxation treaty between Denmark and the 2 United States?</p> <p>3 A. I have fortunately forgotten, 4 sorry.</p> <p>5 Q. Was there a time when you were 6 familiar with it?</p> <p>7 A. Yeah. When paragraph 10 was 8 introduced.</p> <p>9 Q. Paragraph 10?</p> <p>10 THE INTERPRETER: Section 10.</p> <p>11 THE WITNESS:</p> <p>12 A. Section 10 was introduced when the 13 pension schemes in the States. I think it was in 14 '10 it was introduced.</p> <p>15 BY MS. McCARTHY:</p> <p>16 Q. Okay. Can you tell us about 17 Section 10?</p> <p>18 A. Yes. But it was giving fully tax 19 exemption for pension schemes in the States.</p> <p>20 Q. Do you know when that went into 21 effect?</p> <p>22 A. '10.</p> <p>23 Q. 2010?</p> <p>24 A. I think it was in '10.</p> <p>25 Q. Okay. When Section 10 went into</p>	<p>1 effect, did you see any increase in pension plans 2 making reclaim applications?</p> <p>3 A. Yes.</p> <p>4 Q. Was it a significant increase or 5 just a little bump?</p> <p>6 A. It was a significant increase. And 7 I recall that this was new land for us, and we 8 would make a lot of new pension schemes. And we 9 were curious, so we tried to look up the different 10 things.</p> <p>11 But yeah, when something new 12 happens, you try to get familiar with things. And 13 that we did, and it was -- it was a lot of extra 14 work at that time.</p> <p>15 Q. So when you say "we," who tried to 16 look them up?</p> <p>17 A. Those who were working with 18 refunds, Sven and his helpers.</p> <p>19 Q. How many people did that entail?</p> <p>20 A. I think there were two more than 21 Sven, two more, maybe three.</p> <p>22 Q. And did you participate in this 23 research?</p> <p>24 A. We were always -- we were having a 25 lot of meetings talking about what we were doing,</p>
<p style="text-align: center;">Page 88</p> <p>1 so we were very familiar with what happened in our 2 little group and following each other.</p> <p>3 So I was informed.</p> <p>4 Q. Okay. You were informed. But did 5 you participate in doing the research?</p> <p>6 A. No.</p> <p>7 Q. So it was Sven and maybe two other 8 people?</p> <p>9 A. Maybe two or three other people, 10 yes.</p> <p>11 Q. Do you know who the other two or 12 three were? Do you remember?</p> <p>13 A. I remember the two of them. There 14 was one called Bente.</p> <p>15 THE INTERPRETER: B-E-N-T-E.</p> <p>16 THE WITNESS: Fridberg.</p> <p>17 THE INTERPRETER: Last name, 18 Fridberg, F-R-I-D-B-E-R-G.</p> <p>19 THE WITNESS: And I think Jette 20 Hansen.</p> <p>21 THE INTERPRETER: And second, 22 Jette, J-E-T-T-E, last name Hansen, H-A-N-S-E-N.</p> <p>23 BY MS. McCARTHY:</p> <p>24 Q. And so those three people, I am not 25 going to repeat their names, all worked in</p>	<p style="text-align: center;">Page 89</p> <p>1 Accounting II, correct?</p> <p>2 A. Yes.</p> <p>3 Q. What -- other than -- other than 4 helping in this research or pension plans, what 5 were each of their roles?</p> <p>6 A. Oh, but they had different roles in 7 all the paper, rekeying in all the documents that 8 we had at that time.</p> <p>9 Q. Because this was before TastSelv 10 went into effect, right?</p> <p>11 A. Yes. Yes.</p> <p>12 Q. So you were receiving paper in --</p> <p>13 A. Lots of paper, lots of paper.</p> <p>14 Q. Did these dividend claim forms, did 15 those continue to be submitted in paper by the 16 time you retired?</p> <p>17 A. Yes.</p> <p>18 Q. Okay. Was there an effort to make 19 these electronically available?</p> <p>20 A. No. We didn't have that on our 21 agenda.</p> <p>22 Q. Okay. So this paper continued?</p> <p>23 A. Yes.</p> <p>24 Q. Right. And going back to the 25 Section 10 when US pension plans were given full</p>

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<p>1 BY MS. MCCARTHY:</p> <p>2 Q. So the first -- the first one that 3 I asked you to read, is it fair that it says that: 4 "The dividend tax can be refunded before the tax 5 is paid or reported to SKAT." Right?</p> <p>6 A. Yes.</p> <p>7 Q. Okay. And you agree with that 8 finding, right?</p> <p>9 A. Yes.</p> <p>10 Q. And the second one is: "The use of 11 omnibus accounts means that several dividend notes 12 are printed."</p> <p>13 And then it says: "Swift messages 14 for a single share."</p> <p>15 (Court reporter clarification.)</p> <p>16 THE WITNESS:</p> <p>17 A. Yes.</p> <p>18 BY MS. MCCARTHY:</p> <p>19 Q. There is no check as to whether 20 dividend tax is requested more than once per 21 share, right?</p> <p>22 A. Yes.</p> <p>23 Q. And do you agree with that?</p> <p>24 A. That's possible.</p> <p>25 Q. So that's a possible risk?</p>	<p>1 A. Yes.</p> <p>2 Q. And then the next bullet point is: 3 "There are no checks in connection with refund 4 requests as to whether the investor is actually a 5 shareholder and whether the investor is, in fact, 6 liable for tax in Denmark or not."</p> <p>7 A. Yes.</p> <p>8 Q. Do you agree with that?</p> <p>9 A. We only have the claim and the bank 10 statement.</p> <p>11 Q. And then finally, it says: "It 12 does not appear that the previous investigations 13 initiated by SKAT have been followed up on." 14 Do you agree with that?</p> <p>15 A. Yes.</p> <p>16 Q. And was that a source of 17 frustration for you?</p> <p>18 A. Yes.</p> <p>19 Q. And is that something that you 20 spent a lot of time trying to get people to listen 21 to these issues?</p> <p>22 A. Yes.</p> <p>23 Q. Did you have any expectation that 24 after this audit, there would be any changes in -- 25 implemented within the dividend process?</p>
<p>1 A. Of course, the first one was 2 rectified, right?</p> <p>3 Q. Mm-Hmm.</p> <p>4 A. So that was one.</p> <p>5 Q. Okay. And that was rectified when? 6 This is in 2009.</p> <p>7 A. Wasn't it '12? I think it was.</p> <p>8 Q. Okay. So three years later?</p> <p>9 A. Are we on '10?</p> <p>10 Q. This is, right, 2010, two years 11 later.</p> <p>12 A. Yes.</p> <p>13 Q. Correct.</p> <p>14 A. And the others, there were no -- 15 that was what the Trace actually blocked that we 16 should do anything about it ourselves in Denmark, 17 unfortunately.</p> <p>18 Q. Okay. So the other issues were 19 deferred --</p> <p>20 A. Yes.</p> <p>21 Q. -- for the passage of the Trace 22 project?</p> <p>23 A. Yes.</p> <p>24 Q. Okay. Was there a working group 25 that was created after this audit?</p>	<p>1 A. Yes, I think there was.</p> <p>2 Q. Did you participate in that working 3 group?</p> <p>4 A. If there was a working group, I 5 participated. But there were so many, and I can't 6 remember which one was which one. Sorry.</p> <p>7 Q. When you say there were so many 8 working groups, can you give us a sense of how 9 many working groups you participated in?</p> <p>10 A. Every time we have any internal 11 audit, we were making -- work in groups. And as 12 we didn't have the power ourselves to do anything, 13 and as we were not the luckiest in tax to have 14 somebody to send it to, it took time and not many 15 changes were made.</p> <p>16 So after the next audit we started 17 a new working group with new people, because now 18 we had reorganized everything. So it was uphill. 19 But we tried, and we got something through, 20 eventually.</p> <p>21 Q. In 2012, you got it changed --</p> <p>22 A. Yes.</p> <p>23 Q. -- that helped --</p> <p>24 A. But the TastSelv.</p> <p>25 Q. The what?</p>